

EXHIBIT M



April 3, 2009

VIA OVERNIGHT MAIL & FACSIMILE
(313) 665-3534

Dana Rush, GMAS
General Motors Corporation
100 Renaissance Center
MC 482 A38 D82
Detroit, MI 48265-1000

RE: GM Audit of Zinn Companies, Inc. d/b/a Pines Pontiac-GMC-Buick

Dear Ms. Rush:

This letter is in response to your March 6, 2009 correspondence "Re: Deviation Notice-Customer Satisfaction Survey Interference." You have requested Pines Pontiac to correct and explain in writing the corrective actions taken to remedy the above breaches within 30 days of your notice.

I thank you for providing me with this opportunity. As you are aware, I recently took over management of the dealership, and was not aware that the alleged practices were going on. A majority of the employees who are alleged to have been implicated in these practices no longer work for Pines Pontiac, and I have addressed your allegations with the remaining employees. Accordingly, appropriate action has been taken to address the matters raised in your letter, and you can rest assured that these issues will not arise in the future.

Should you wish to discuss this matter further, I will be receptive to any suggestions GM may have.

Sincerely yours,
Pines Pontiac-GMC-Buick

A handwritten signature in black ink, appearing to read "Steven Friend", is written over a circular stamp. The stamp contains the text "Pines Pontiac-GMC-Buick" and "Steven Friend".
Steven Friend

16100 Pines Blvd.
Pembroke Pines, FL 33027
(954) 443-2500